

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 62-8

March 1, 1962

## ESTABLISHMENT OF LIQUOR LAW REVISION COMMITTEE

Proprietors of distilled spirits plants,  
importers, and others concerned:

A Liquor Law Revision Committee has been established in the National Office to study and develop recommendations for a program to achieve further modernization of the laws administered by the alcohol and tobacco tax activity. The program will be directed particularly to the distilled spirits area.

We have had approximately two-years' experience under the full implementation of Public Law 85-859. There was a general consensus following the enactment of that revision of the Code that it would probably be advisable, after a reasonable period of experience, to make a study directed towards further revision, inasmuch as it was realized at the time of the formulation of Public Law 85-859 that it did not provide for all of the changes which appeared to be desirable. Accordingly, this study will include an examination of laws, operating procedures, reporting systems, etc., which appear to be unduly burdensome for either government or industry, or both, and which may be improved by effectuating greater efficiency in government administration while providing industry with the greatest possible degree of operating latitude, consistent with revenue protection. It is expected that one of the principal objectives to be developed would provide for a change in the system of tax determination whereby all processing and bottling of distilled spirits products would be performed on bonded premises.

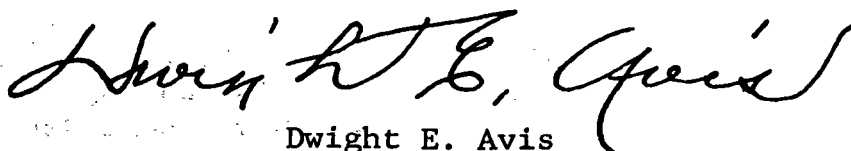
This program should be of direct interest to you. Accordingly, I invite you to submit, in writing, at your earliest convenience all proposals and suggestions for revision and modernization which you consider significant to this program, so that the committee may have the full

benefit of industry thinking. What is desired particularly, are those suggestions which involve long-range administrative concepts, and which may require revisions of law. In submitting your proposals, it will be appreciated if you will state the basic reasons for your recommendations and the potential benefits to be derived therefrom by government or industry. In order to reduce the number of duplicate proposals, it is suggested that those of you who are members of national trade associations work with and through such associations. However, this is not intended to imply that you should not submit proposals which reflect your individual thinking upon these matters. You may find it helpful, as opportunity arises, to discuss with your Assistant Regional Commissioner (Alcohol and Tobacco Tax) and his representatives, any matters related to the study about which you have particular concern and in which you discern a need for improvement.

After your proposals have been studied and correlated with other suggestions and changes, opportunity will be provided for conference consideration of all committee recommendations. The initial task of the committee is to develop a program for a system of revenue and administrative control which seems optimum from the standpoint of both government and industry. Accordingly, I want the program to reflect long-range thinking in order that we may develop goals toward which we may continuously aim, even though it may not be possible to submit legislative proposals embodying the entire program at one time.

Your interest and participation in this program will be greatly appreciated and of mutual benefit.

Inquiries concerning this circular should refer to its number and be addressed either to your Assistant Regional Commissioner (Alcohol and Tobacco Tax) or to the Director, Alcohol and Tobacco Tax Division (CP:AT:PBF), Washington 25, D. C.

  
Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division